



COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

ANDREW C. SISK, CPA
Auditor-Controller
E-mail: asisk@placer.ca.gov

NICOLE C. HOWARD, CPA
Assistant Auditor-Controller
E-mail: nhoward@placer.ca.gov

December 13, 2022

Mr. Matthew Maynard, Assessor
Placer County Assessor's Office
2980 Richardson Drive
Auburn, CA 95603

Re: Transfer of Accountability of the Assessor Assets Follow-Up Review

Dear Mr. Maynard:

The Internal Audit Division of the Auditor-Controller's Office performed a follow-up review to our prior Transfer of Accountability of Assets Review for the Assessor's Office (Office). The objective of our procedures was to determine how the recommendation from our previous review was implemented. Our procedures included inquiries of Office personnel along with a review of supporting documentation relating to the recommendation in our previous report.

The following is a summary of our observation and recommendation along with the Office's response from the previous report dated April 26, 2022, and the current status of the implementation of our recommendation.

Observation and Recommendation

Observation: Capital Assets

During our review, we noted the Assessor's Office had two capital assets listed as in service that were not in possession of the Office. The two assets had been sent to surplus in 2018 and reported to the Auditor-Controller's Office at that time. These changes were not processed by the Auditor-Controller's Office and the assets remained as in service. During the fiscal year 2021 capital asset annual inventory, the Assessor's Office did not report these exceptions for the two assets that were included on the list.

Recommendation

We recommend the Assessor monitor their capital assets in Workday to ensure all reported changes to assets are performed. In addition, an annual capital asset inventory should be performed to identify any exceptions the Office has with the current capital assets reported in Workday.

Office's Response:

We agree with the recommendation provided. The Assessor's Office will begin to monitor capital assets in Workday on a quarterly basis, and continue to perform the physical annual capital asset inventory. We will also ensure any surplused capital assets have been updated in Workday to reflect the non-use.

Status – Implemented

The Office has begun to monitor capital assets on a quarterly basis to ensure their capital assets inventory is accurate and agrees to records in Workday. Also, Internal Audits confirmed the capital assets that had been sent to surplus were removed from the Office's capital assets report in Workday.

The Office's response to our recommendation identified in our original report dated April 26, 2022, is included above. We did not audit the response and accordingly, we do not express an opinion on it.

We appreciate the courtesy and cooperation of the Office's staff throughout the course of this review.

Respectfully,

A handwritten signature in blue ink, appearing to read 'N. Howard'.

Nicole C. Howard, CPA
Assistant Auditor-Controller

cc: Ashley Gabriel, Administrative and Fiscal Officer, Assessor's Office
Placer County Audit Committee